AN INTEGRATION OF SUSTAINABLE DEVELOPMENT GOALS (SDGs) WITH CORPORATE SOCIAL RESPONSIBILITY (CSR) FOR ATTAINING SUSTAINABILITY AND VALUE CREATION

Synopsis

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INTRODUCTION

Businesses work one's finger to the bone for bringing in wealth. Companies have been focusing towards sustainable business practices since 1960s. Embedded sustainability strive towards positive impact on business performance. The 2030 Agenda for Sustainable Development, embraced by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. The 17 Sustainable Development Goals (SDGs) are vital measures for action by all countries - developed and developing - in a global partnership. The SDGs recompense heed to multiple cross-cutting issues, like gender equity, education, and culture cut across all of the SDGs. Conventional business models aim to create worth for shareholders, often at the expense of other stakeholders. Sustainable businesses are reconceiving the corporate environment by plotting models that create worth for all stakeholders, including employees, shareholders, supply chains, civil society, and the planet.

Sustainable Development Goals (SDGs) acts as a framework for Corporate Social Responsibility (CSR). Corporate Social Responsibility scheme initiate a blueprint to aid socio-economic and environmental sustainability via management and stakeholder involvement. The Corporate Social Responsibility regulation coordinate a broad framework and gives direction for finer sustainable future and the SDGs set tangible well defined intent to evaluate the result of activities. The companies functioning in the society needs to fulfil the social responsibility for maintaining a hold in the market. India is the first country to decree CSR in corporate sector companies. The Ministry of Corporate Affairs (MCA) of the Government of India commands and synchronizes the corporate sector companies, under the Companies Act of 1956, 2013. The companies are ought to spend a minimum of 2% of their net profits in exercising CSR for the next three consecutive financial years.

SUSTAINABLE DEVELOPMENT GOALS (SDGs)

The Sustainable Development Goals (SDGs) were introduced at the United Nations Conference on Sustainable Development, held in Rio de Janeiro, Brazil, 2012. The motive was to generate a set of global goals, related with the environmental, political and economic issues that we face as humanity. The SDGs are also referred to as the 'Global Goals' or 'Agenda 2030'. The goals and targets are resolutely associated to each other. The association between the goals mean that we cannot see them

in severance to one another but as a puzzle, which cannot be fulfilled without all the blocks. The SDGs have replaced the Millennium Development Goals (MDGs), which started a global effort in 2000 to halt the mortification of poverty. The SDGs are distinctive in that they engulf issues that affect us all. As scheduled, the yardstick framework was comprehensively assessed at the 51st session of the United Nations Statistical Commission in 2020. It will be evaluated again in 2025. 'The beauty of the goals is that everyone can contribute, and every contribution, small or big, will make an impact on our world. In our industry, we have seen how the goals have shaped the business environment, and for the better.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

CSR is not just a business model it's an operation that ensures businesses practice social responsibility. Businesses that have executed CSR strategies favourably are those that are conscious of the consequences their operations have on society as a whole. Companies that practice CSR programs have often grown their business to the extent where they can pay back to society.

SDGs and the Indian CSR regulation both were implemented around the same time and apparently have a colossal potential to enlarge a cohesive sustainable growth model. Schedule VII certainly gives overall direction to corporates for CSR projects and the SDG are measurable targets are measurable outcomes from the CSR Projects. The Sustainable Development Goals have reframed the converse of Corporate Social Responsibility. By thriving and delivering solutions for the attainment of the SDGs, companies will discover new growth opportunities and lower their risk profiles. The Sustainable Development Goals provide a powerful framework for businesses to engage in corporate social responsibility. In India, the CSR policy under section 135 of the Companies Act (2013) came around the same time as the formation of the SDGs. CSR policy was established to address the various development challenges. CSR and SDGs together have tremendous potential to develop an interconnected model for sustainable growth. There is a lot of overlap in the thematic development areas of both the SDGs and CSR.

SUSTAINABILITY

Sustainability is constructed on the assumption that evolving master plans stimulate company's survival. In simple words, sustainability is all about accomplishing current needs without distressing

the needs of future generation. Sustainability is regarded as a "normative concept". This means it is based on what people value or find desirable. Sustainability revolves around three poles- economic, social and environmental. Sustainability is therefore a major societal goal. According to business factor, sustainability is more than just environmentalism. Sustainability seeks to improve the effect a company has on the external world. Sustainable practices support ecological, human, and economic health and vitality. Sustainability presumes that resources are finite and should be used conservatively and wisely with a view to long-term priorities and consequences of the ways in which resources are used. Sustainability is about our children and our grandchildren, and the world we will leave them.

VALUE CREATION

Value creation refers to the creation of long-term value by deputing the opportunities and risks correlated with economic, environmental and social enlargement. Economic and non- economic achievement comes from value creation for shareholders, customers, and employees. Creating value for customers helps sell products and services, while creating value for shareholders refers to increase in stock price, ensures the future availability of investment capital to fund operations. Value creation acts as a bedrock for an organisation. Delivering value involves effective decision making, including profitability, brand recognition and customer retention.

SUSTAINABILITY AND VALUE CREATION

Sustainable value creation is about businesses fabricating long-term worth by taking action on all the chances linked with economic, environmental, and social developments. It emphasises on using the company’s resources to increase profitability while creating value for society and making sure sustainability is taken care of. Without creating any value for their customers, businesses would struggle to maintain their position in the market as it will be more challenging to sell products and services. Survey results indicate that value-creating companies are more apt to engage customers and business partners in their sustainability agendas. The changing business environment, wider range of stakeholders engaging in debate over industry, resource limitations and emphasis on social responsibilities of firms has raised the need for sustainable value creation.

REVIEW OF LITERATURE

A review of literature is a hunt and assessment of the obtainable literature in your given theme or selected topic domain. It plays a vital role in the research work. It staves off from duplicating the same data and acquiring a comprehension of the theory. It also helps the researcher in acquiring of tools and provides comparative data. It shows the ingenuity and pertinence of research problem. Review of Literature is being carried out to acquaint with the present state of knowledge and literature available in the area of social responsibility and sustainability.

Table 1: NATIONAL REVIEWS

SR. NO	AUTHORS & PUBLISHER	YEAR	TOPIC	OBJECTIVES	FINDINGS
1	Bansal P.; Grewatsch S.; Sharma S. **Journal of Management Studies**	2021	How COVID-19 informs business sustainability research: It's time for a systems perspective	To evaluate the global stock market fluctuations and business sustainability during covid	Businesses are negatively impacted by the Corona Virus
2	Batth, K. K. **Humanistic Management Journal**	2020	Sustainability Awareness in India.	The research demonstrates the current situation in India in terms of sustainability awareness.	The awareness of sustainability can be increased by offering a sustainability unit in educational institutions, awareness programs such as training, workshop, education, seminar, financial support from management, and proper knowledge of benefits and risks associated with sustainability before adopting sustainability in business areas, are some recommendations.
3	Goel, P.; Misra R. **Multidisciplinary Digital Publishing Institute**	2017	Sustainability Reporting in India: Exploring Sectoral Differences and Linkages with Financial Performance	This study focuses on sustainability reporting practices of 120 BSE-listed companies across 8 industries	The relationship between the financial performance and sustainability score was inconsistent across different financial measures. And also reporting on pollution emission is found to be low.

4	Yadav, N. **Journal of Environmental and Social Sciences**	2016	Sustainable Development in India	To discuss and analyse the sustainable development in India	It attempts to tackle and explore the issue of sustainable development in India and to give long term solutions to solve the problems plaguing the system so that sustainable development can be promoted and practiced
5	Singhal, V. **Social Science Research Network**	2014	Environment and Sustainable Development in India – An Overview	To analyse the experiences and changes for the growth of sustainability in India	It concerns people's ability to adapt both physically and mentally to the continuing changes in environment.
6	Nidumolu, R.; Prahalad, K.C.; Rangaswami, R.M. **EEE Engineering Management Review**	2013	Why Sustainability Is Now the Key Driver of Innovation	To analyse the importance of sustainability in the business and innovation	By equating sustainability with innovation, enterprises can lay the groundwork that will put them in the lead

Table 2: INTERNATIONAL JOURNALS

SR. NO	AUTHORS	YEAR	TOPIC	OBJECTIVE	FINDINGS
1	Tiep, T. L.; Huan, Q.N.; Hong, T.T.T. **International Journal of Energy Economics and Policy**	2021	Role of Corporate Social Responsibility in Sustainable Energy Development in Emerging Economy	It aims to evaluate the impact of corporate social responsibility (CSR) on sustainable energy development (SED) by developing the role of mediating variables	Short-term corporate actions have irrefutable impacts on the environment, society, and economy which is why the long-term perspective of CSR is important for the health of the planet
2	Yadav, S.; Bhudhiraja, D.; Gupta, D. **European Journal of Molecular & Clinical Medicine**	2021	Corporate Social Responsibility–The Reflex of Science and Sustainability.	An effort is made to draw a conceptual framework interlinking different dimensions of sustainability science, sustainable development and corporate social responsibility.	It conveys the inter-connects to comprehend the gigantic problem and suggest an apt & time-tested and applied, that is, the practical solution.

3	N.,A.; Bong, S.; YOON; Chang, K. **Journal of Asian Finance, Economics and Business**	2021	The Effects of Socially Responsible Activities on Management Performance of Internationally Diversified Firms: Evidence from the KOSPI Market	The purpose of this study was to evaluate the effects of CSR activities on management performance	The results suggested that CSR activities of these firms can play a significant role in enhancing management performances amid the economic status of Korea, where a degree of export dependency is high.
4	Tian, G.; Peky, D.G.; Chen, H.; Sun, H.; Wang, X. **Multidisciplinary Digital Publishing Institute**	2021	Sustainability-Conscious Stakeholders and CSR: Evidence from IJVs of Ghana	This paper aims to examine the structural characteristics of IJVs and propose a framework for the CSR practice of IJVs established in Ghana	This paper has identified significant differences in CSR practice related to the IJV's ownership structure. it also provides practical implications for MNCs to better integrate into the local market and the host country in order to promote the development of stakeholders related to IJVs
5	Murshed, F.; Sen,S.; Savitskie, K.; Xu H. **Journal of Marketing Theory and Practice**	2021	Role of CSR importance to employee and procedural justice	This research aims to develop and empirically validate a model that examines employees' perceptions of a firm's corporate social responsibility	The interactive effect of procedural justice and environmental CSR turns out to be negative and provides new insights into the justice-CSR interface
6	Popkova, E.; DeLo, P.; Sergi, S.B. **Multidisciplinary Digital Publishing Institute**	2021	Corporate social responsibility amid social distancing during the COVID-19 crisis: BRICS vs. OECD countries	The aim of the research was to compare today's corporate management in developing markets (BRICS countries) vs. developed markets (the OECD countries	The research supplies a new view of corporate social responsibility as a measure of crisis management. It reflects its advantages at a time of social distancing in the conditions of the COVID-19 pandemic.
7	Baker, T.; Judge, K. **International Columbia law and Economics WP**	2020	How to help small businesses survive COVID-19.	Unexpected changes in the world made an urgency for the companies to revise their approach to social responsibility.	The corporations recognize the need to equip themselves with risk and emergency management tools for their own benefit as well as that of their society.

8	Nadjib,A.; Zainal, I.R.; Zainal, I.R. **International Journal of Public Administration**	2020	Integrating Business CSR With Local Government Development Program: Business Perception	This study is aimed at understanding business perceptions in integrating business CSR with local development program	The study found that there were differences in perceptions of managers and staff towards the integration of CSR with local development programs.
9	Chen, T.; Dong, H.; Lin, C. **Journal of Financial Economics**	2020	Institutional shareholders and corporate social responsibility	To examine the effect of institutional shareholders on corporate social responsibility	It shows that institutional shareholders influence CSR through CSR-related proposals
10	Ashraf, M.; Magnan, M.G.; Adams, M.; Walker, R. T **Multidisciplinary Digital Publishing Institute**	2020	Understanding the conceptual evolutionary path and theoretical underpinnings of corporate social responsibility and corporate sustainability	The objective is addressed through a narrative review of relevant literature by following the developmental and evolutionary sequences in business responsibility and sustainability while contemplating the connections between CSR and CS through the lens of the dominant theoretical perspectives underpinning the concepts	The review corroborate the proposition that the three theories of resource-based, institutional, and stakeholder could be used as the primary approach to explain corporate recognition of the need for CSR and CS
11	Mishra, L. **Journal of Public Affairs**	2020	Corporate social responsibility and sustainable development goals: A study of Indian companies	To assess how companies are leveraging CSR thereby attaining sustainable and progressive target	The companies practicing different social activities is trying to achieve sustainability and has positive impact on the companies

12	Choudhuri, S. **International Journal of Recent Technology and Engineering**	2019	A Research on Sustainable Development in India	This study is a systematic review of sustainable development initiatives in India.	. This research is concluded by identifying the SDGs of gender equality, reduction in inequality, peace and justice, and responsible consumption and production as the most promising niches for future research in the area of sustainable development initiatives in India
13	Ahmad, T. **Emerald Publishing Limited**	2019	Corporate social responsibility : a value-creation strategy to engage millennials	The purpose of this short piece is to share ideas on value creation strategies to engage millennials at work.	The three models in this viewpoint will help business managers to enhance engagement, create value, and build their businesses for stakeholders and wider society
15	Jones, P.; Hillier, d.; Comfort D. **International Journal of Sales, Retailing and Marketing (IJSRM)**	2016	The Sustainable Development Goals and Business	To analyse the important role of the business community in addressing the SDG's	Businesses address and respond to challenges will ultimately surely determine the success or failure of the SDGs.
16	Morelli, J. **Journal of Environmental Sustainability**	2011	Environmental Sustainability: A Definition for Environmental Professionals	It objective was to explore the efforts of others to define the concept within the context of specific disciplinary areas and sets forth a proposal for a basic understanding of the term "environmental sustainability"	The paper states that as meeting the resource and services needs of current and future generations without compromising the health of the ecosystems provide them a condition of balance, resilience, and interconnectedness that allows human society to satisfy its needs while neither exceeding the capacity of its supporting ecosystems to continue to regenerate the services necessary to meet those needs nor by our actions diminishing biological diversity.

17	Smith, A.C.P.; Sharicz, P. **Education Resources Information Center**	2011	The shift needed for sustainability. The Learning Organization	The purpose of this action research is to begin to assess to what extent organizations have in practice begun to make the shift towards triple bottom line (TBL) sustainability.	The research lead to questioning the urgency of implementing the very complex systemic TBL sustainability at the time in view of widespread climate concerns, versus concentrating on the more straightforward carbon footprint reduction

RESEARCH GAP

After considering literature reviews it has been found that various studies focuses on CSR and Sustainable development especially on private sector and few studies have also been conducted on public sector companies during previous years. From the past studies it is clearly identified that there was lack of studies on SDGs developed by United Nations General Assembly and further no attempt has been made to integrate SDGs with CSR activities. An integration of SDGs and CSR practices will certainly lead to value creation which has not been considered in the previous studies. Hence, the present study entitled 'An integration of SDGs with CSR for attaining sustainability and value creation' is taken over for the purpose of research work.

NEED OF THE STUDY

The Sustainable Development Goals are an urgent call to shift the world onto a more sustainable path. The globe at present is facing various challenges in respect to environmental, political, social and economic issues. To improve life for future generations it is the need of the hour to integrate our CSR practices with SDGs to eradicate poverty and hunger, preventing deadly diseases, expanding primary education, threat of climate and fostering peace and reduce inequalities etc. which will lead to economic prosperity. The Sustainable Development Goals are directed to the public at large: policymakers, civil society, business, academia and each and every individual. The SDGs dispense worldwide guidance for addressing the global challenges facing the international community. At the political level, they impart the framework for action to be taken by policymakers. Thus, it is necessary for the corporate world to invest economically and feasibly in order to achieve more sustainable, safer, more prosperous planet for all humanity.

OBJECTIVES

1) To study the Regulatory framework of Corporate Social Responsibility and Sustainable Development Goals.
2) To study the linkages between Corporate Social Responsibility and Sustainable development goals for attainment of sustainable business development of selected companies.
3) To analyse the perception and impact of Corporate Social Responsibility drivers on value creation.
4) To suggest policy changes in Corporate Social reporting framework to achieve sustainability as a whole.

HYPOTHESES

For the research purpose following null hypotheses will be tested.

H_{01} - There is no significant linkages between Corporate Social Responsibility and Sustainable Development Goals for attainment of sustainable business.

H_{02} - There is no significant impact of Corporate Social Responsibility on Corporate value creation.

RESEARCH METHODOLOGY

SAMPLE SIZE AND SELECTION CRITERIA

The selection criteria of the companies to be selected for the purpose of the study will be on the basis of the companies which were awarded Golden Peacock Award for CSR in the year 2017. The top 5 manufacturing companies from the list of Golden Peacock Award will be taken into consideration for the research purpose. The 5 manufacturing companies will be ranked on the grounds of the Net profit before tax of the selected companies.

DATA COLLECTION

PRIMARY DATA: The data will be collected through questionnaire. Questionnaires will be collected from the internal and external drivers (stakeholders) which will be identified during the study for the purpose of determining CSR drivers. In all 200 questionnaires will be collected from these CSR drivers (stakeholders) of the selected companies.

SECONDARY DATA: Secondary data will be collected from Company Annual Reports and Research studies published in journals, magazines, newspapers, websites, periodicals, Corporate

Sustainability Reports, Environmental Reports, Health and Safety Reports, Social Reports, and other reports of selected companies.

TOOLS FOR ANALYSIS

For achieving the above-mentioned objectives, cross link mapping technique will be used for integration of SDGs with CSR practices. Various statistical and graphical tools such as Tobin's Q, Chi- square, Likert scale will be used for checking hypothesis.

DURATION OF THE STUDY

For the purpose of analysis of data, a period of Five Financial Years from 2017-18 to 2022-23 will be taken into consideration.

Table 3: SPECIFIC METHODOLOGY

S. NO.	OBJECTIVES	METHODOLOGY
1	To study the Regulatory framework of Corporate Social Responsibility and Sustainable Development Goals.	In order to achieve this objective Corporate Social Responsibility (CSR) and Sustainable Development Goals (SDGs) Regulatory Framework of the selected companies will be studied.
2	To study the linkages between Corporate Social Responsibility and Sustainable development goals for attainment of sustainable business development of selected companies.	To achieve this objective the SDGs will be mapped with CSR activities which will be linked with the three GRI indicators. It would further be scored on the basis of developed criteria – Achiever (when SDG index score is equal to 100), Front Runner (when SDG index score is less than 100 but greater that equal to 65), Performer (when SDG index score is less than 65 but greater than or equal to 50), Aspirant (when SDG index score is less than 50).
3	To analyse the perception and impact of Corporate Social Responsibility drivers on value creation.	To accomplish this objective impact on value creation would be examined on financial and non-financial parameters. Financial value creation will be analysed by calculating ROE & ROA which would be observed as independent variables and CSR spending will be considered as dependent variable. Non-financial value creation will be examined through brand preference, customer experience, customer retention, image and public trust etc., where these will be taken as independent variable and annual stock market price of the selected companies will be considered as dependent variable.
4	To suggest policy changes in Corporate Social reporting framework to achieve sustainability as a whole.	To attain this objective the policy changes would be suggested to achieve the target of sustainable development by the year 2030.

Fig1: MODEL FRAMEWORK FOR OBJECTIVE 2

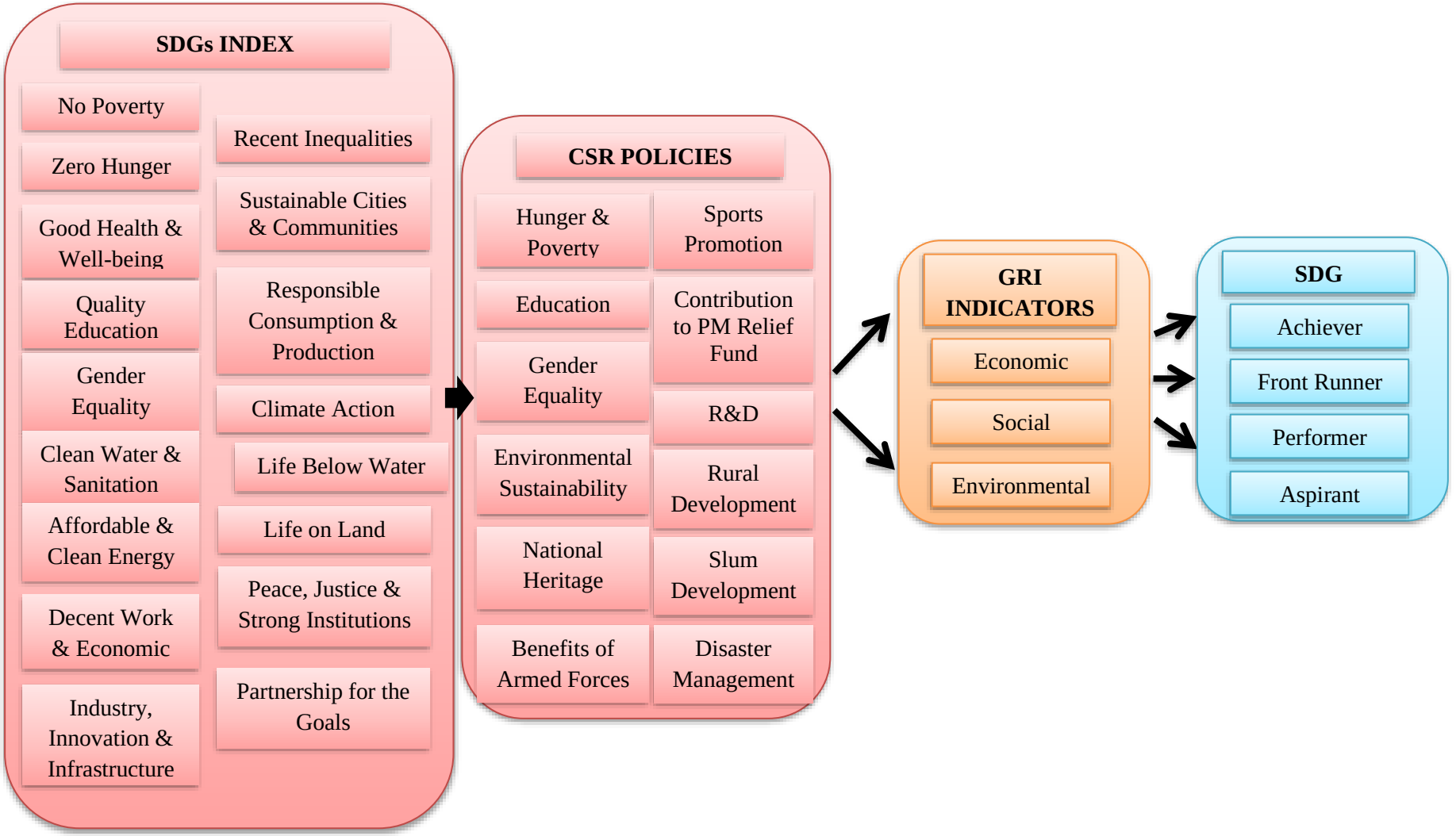

Fig 2: MODEL FRAMEWORK FOR OBJECTIVE 3

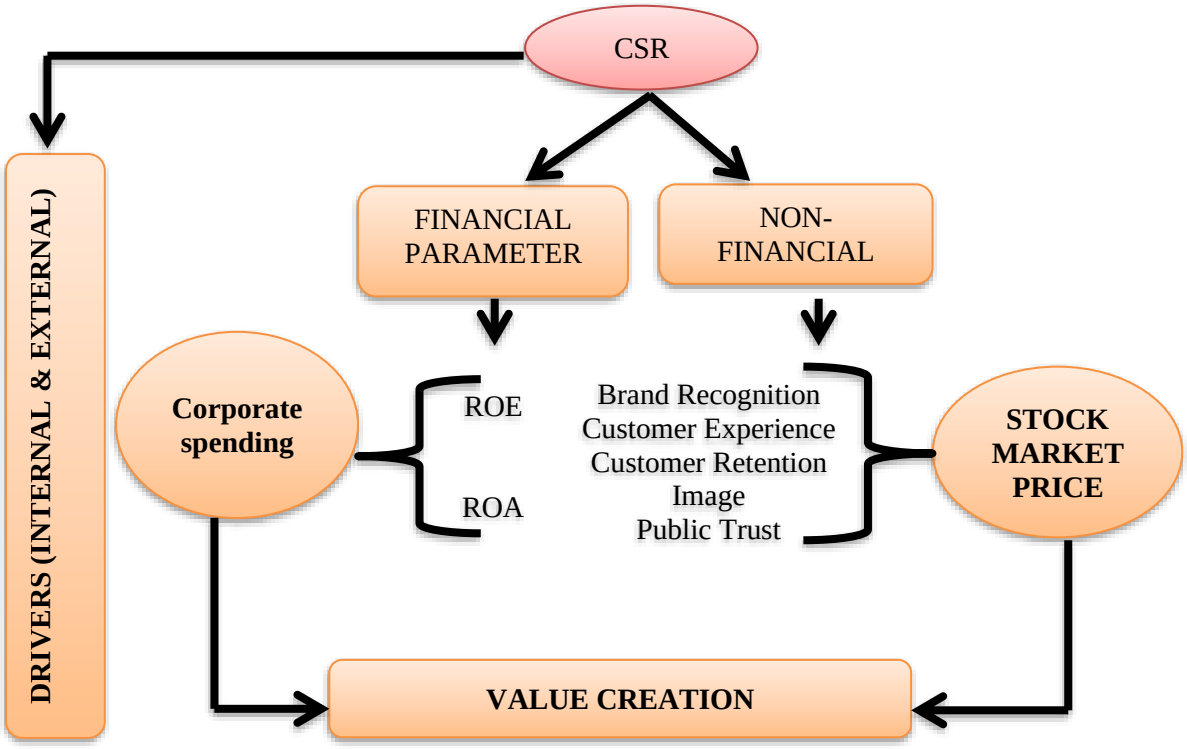

Table 4: PROPOSED CHAPTER PLAN

CHAPTER NUMBER	CHAPTER NAME
Chapter- 1	Introduction
Chapter- 2	Regulatory Framework of CSR and SDGs
Chapter- 3	Integration of CSR activities with SDGs for Sustainable Development
Chapter- 4	Corporate and Universal value creation
Chapter- 5	Futuristic Framework of CSR
Chapter-6	Conclusion and Suggestions

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